

FY 2009 Financial Management Key Milestones and Due Dates – FOURTH QUARTER

Item No.	Required Completion Date	Task Description	Responsible Area P & A	Actual Completion Date	Comments
4-01	7/01/09	Open Accounting period 10/09 (July)	Agencies	7/1/09	
4-02	7/04/09	Scheduled weekend system maintenance	COD	7/4/09	
4-03	7/14/09	Coordinating Committee Meeting	ACFO-FO/ Agencies	7/14/09	
4-04	7/18/09	Scheduled weekend system maintenance.	COD	7/18/09	
4-05	7/24/09	Disbursement cutoff for feeders	ACFO-FO / COD	7/24/09	
4-06	7/31/09	Close accounting period 10/09 (July)	ACFO-FO / COD Agencies	7/31/09	
4-07	8/01/09	Open accounting period 11/09 (August)	Agencies	8/01/09	
4-08	8/01/09	Scheduled weekend system maintenance	COD	8/01/09	
4-09	8/04/09	Import accounting period 10/2009 intradepartmental balances as of 7/31/2009 from FACTS I to ITRS	ACFO- FO/Agencies	8/04/09	
4-10	8/04/09	Run pre-annual close job and resolve all errors	Agencies / ACFO- FO / COD	08/04/09	
4-11	8/11/09	Coordinating Committee Meeting	ACFO- FO/Agencies	08/11/09	
4-12	8/14/09	OMB A-11 Exhibit 52 Report on Resources for Financial Management Activities sent to Agencies	ACFO-FO		
4-13	8/14/09	Provide draft of PAR (excluding financial statements and footnotes) to OIG	ACFO-PP		PBC 47
4-14	8/15/09	Scheduled weekend system maintenance.	COD		
4-15	8/19/09	Provide HQ Allocation Methodology to OIG	ACFO-FO		PBC 48
4-16	8/27/09	FACTS I MAF window opens – agencies review, update and submit MAF to Treasury	Agencies / ACFO- FO / COD		
4-17	8/28/09	Disbursement cutoff for feeders	ACFO-FO / COD		
4-19	8/28/09	FMFIA/FFMIA annual assurance statements and remediation plans due to OCFO-FPP (PAD)	Agencies		
4-20	8/29/09	Scheduled weekend system maintenance.	COD		
4-18	8/31/09	OIG to submit interim legal Representation Letter and Management Schedule to DOJ, FMS & GAO	OIG		PBC 50
4-22	8/31/09	Close accounting period 11/09 (August)	ACFO-FO / COD Agencies		
4-23	8/31/09	Lead Summary of Suspense balances as of 7/31/09	ACFO-FO/ COD		PBC 51
4-24	8/31/09	Explanations/causes and actions planned for abnormal balances as of 7/31/09	Agencies		

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4-25	9/01/09	Open accounting period 12/09 (September)	Agencies		
4-26	9/01/09	Run pre-annual close job and resolve all errors	Agencies / ACFO-FO / COD		
4-27	9/02/09	Import accounting period 11/2009 Intradepartmental balances as of 8/31/09 from FACTS I file to ITRS	ACFO-FO /Agencies		
4-28	9/08/09	Annual review of Unliquidated Obligations, as of 7/31/09, should be completed. See DR 2230-001. Provide CFO certifications to OIG	ACFO-FO		PBC 54
4-29	9/08/09	Coordinating Committee Meeting	ACFO-FO/Agencies		
4-30	9/09/09	GFRS opens for closing package submission	ACFO-FO		
4-31	9/11/09	Submit budget execution requests that require approval by OMB, including SF-132s, SF-1151s & warrant requests by this date to OBPA	Agencies		
4-32	9/12/09	Scheduled weekend system maintenance	COD		
4-33	9/15/09	Fiscal year 2008 financial statements, including notes and supplemental information in FY09 presentation format submit to OIG	ACFO-FO		PBC 44 OIG would like to discuss moving this to an earlier date
4-34	9/15/09	Submit completed FAM 2020-Checklist for Federal Reporting and Disclosures, Summary of Changes to ACFO-FO	Agencies		
4-36	9/15/09	4 th quarter accrual and estimates provided to agencies and OIG (FECA, OPM benefits, OPM imputed costs, Unfunded leave, HQ allocations, Greenbook, Working Capital Fund (WCF), Judgment Fund, Intra-departmental)	ACFO-FO / COD		PBC 55
4-37	9/17/09	FMFIA/FFMIA annual agency assurance statements and remediation plans due to OIG	OCFO-FPP (PAD)		PBC 56
4-35	9/18/09	FACTS I MAF window closes	ACFO-FO / COD & Agencies		
4-38	9/18/09	<u>Last day PCAS job can be run</u> in order to generate IPAC collections. IPAC bills will be created for BP's created from this run on Friday, September 21. <u>Last day to input bills into IBIL</u> to accomplish IPAC collections for year-end. IPAC bills for data entered and accepted in IBIL and ABCO will be generated on Friday, September 21.	ACFO-FO / COD & Agencies		
4-39	9/22/09	Record 4 th qtr. accruals and estimates	ACFO-FO / COD Agencies		
4-40	9/22/09	Provides update of legal representation letter to OIG with copy to ACFO-FO.	OGC		PBC 57

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4-41	9/22/09	Disbursement and Obligation cut-off for Feeders	ACFO-FO / COD		
4-42	9/22/09	Cut-off day and time for entering BD's to accomplish IPAC collections. All updates to ARTX or CATX for any billing documents created from PCAS or directly input must be done by this time. Last Run of FFIS-GOALS	ACFO-FO / COD & Agencies		
4-43	9/22/09	Transmit IPAC bills from FFIS-GOALS & ABCO/IBIL File	ACFO-FO / COD		
4-44	9/23/09	Import accounting period 12/2009 Intradepartmental balances as of 9/22/09 from FACTS I file to ITRS	ACFO-FO /Agencies		
4-45	9/24/09	Submit budget execution requests, including new account symbols, warrants, & SF-1151 requests by this date to OBPA	Agencies		
4-46	9/24/09	Summarize Legal letter response for USDA for items as of 9/15/09 into OMB table format and submit to OIG.	ACFO-FO		PBC 58
4-47	9/25/09	Accelerate disbursements thru 9/30/09. This will be the last day for direct entry of payments.	Agencies		
4-48	9/26/09	Scheduled weekend system maintenance. FFIS applications will be available until 4 p.m. ET.	COD		
4-49	9/28/09	Run the requisition Reversal Job in final mode. IAS/FFIS interface closes at 7 p.m. (ET)	ACFO-FO / COD		
4-50	9/29/09	Last day to input/update C8's and DD's to record IPAC collections and disbursement in FFIS.	ACFO-FO / COD		
4-51	9/30/09	Run pre-annual close job and resolve all errors	Agencies / ACFO-FO / COD		
4-52	9/30/09	Expired accounts moved to cancelled	ACFO-FO / COD		
4-53	9/30/09	Close accounting period 12/09 (September)	ACFO-FO / COD Agencies		PBC 60
4-54	9/30/09	Lead Summary of Suspense balances as of 8/31/09	ACFO-FO / COD		PBC 59
4-55	9/30/09	Explanations/causes and actions planned for abnormal balances as of 8/31/09	Agencies		
4-56	10/01/09	Submit Agency and USDA Consolidated FAM 2020-Checklist for Federal Reporting and Disclosures, Summary of Changes to OIG	ACFO-FO		PBC 61
4-57	10/01/09	Window opens for FACTS I ATB submission.	Agencies		
4-58	10/01/09	Schedule of Unprocessed Intra-Departmental IPAC Bills to be provided to agencies	ACFO-FO / COD		
4-59	10/02/09	Import accounting period 13/2009 Intradepartmental balances as of 9/30/09 from FACTS I file to ITRS	ACFO-FO /Agencies		
4-60	10/06/09	Final listing of all warrants processed during FY 2009	OBPA		PBC 62

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4-61	10/07/09	FACTS II 4 th quarter window opens	Treasury		
4-62	10/08/09	Intragovernmental Fiduciary Confirmation System (IFCS) reporting window opens for update	Agencies		
4-63	10/09/09	Close ITRS period 13/2009 for yearend reporting	ACFO-FO		
4-64	10/09/09	Last day of Period 13 adjustments	Agencies		
4-65	10/09/09	Adjustments, excluding cash, processed into FFIS	ACFO-FO / COD		
4-66	10/09/09	Pre-annual close job run with no errors	ACFO-FO / COD		
4-67	10/09/09	Sept 2009 GWA Account Statement	Treasury		
4-68	10/09/09	Response to 4 th quarter sampled SV items (Period 12) to OIG (sent out --/--).	Agencies		PBC 63
4-69	10/13/09	Record cash adjustments	Agencies		
4-70	10/13/09	All Apportionment schedules for selected agencies.	OBPA		PBC 64
4-71	10/13/09	FACTS II Accounts and balances verified by agencies	Agencies/COD		
4-72	10/13/09	Coordinating Committee Meeting	ACFO-FO/ Agencies		
4-73	10/14/09	Accounting period 13/09 closes	ACFO-FO / COD		PBC 69
4-74	10/14/09	Year-end data entry for Statement of Financing and Program data due for input into FSDW.	ACFO-FO / COD		
4-75	10/15/09	FACTS II 4 th Quarter submissions to Treasury pass all edits but do not certify	Agencies / ACFO-FO / COD		
4-76	10/15/09	TROR window opens at Treasury	Treasury		
4-77	10/15/09	Draft PAR section on internal controls	ACFO-FPP		PBC 70
4-78	10/15/09	Period 13 financial statements as of 9/30/09 available for agency and OIG review in FSDW Reporting Center`	ACFO-FO / COD		PBC 72
4-79	10/15/09	FACTS I File for Intragovernmental balances and GFRS to ACFO-FO	Agencies		
4-80	10/16/09	Response to FFIS (Revenue) sample as of 9/30/09 (period 12) with appropriate supporting documentation to OIG.	Agencies		PBC 66
4-81	10/16/09	Lead Summary of Suspense balances as of 9/30/09	ACFO-FO / COD		PBC 67
4-82	10/16/09	Provide Period 12 Account Variance Analysis for changes greater than or equal to \$25 million and greater than or equal to 10% to OIG and ACFO-FO.	Agencies		PBC 68
4-83	10/16/09	ACFO-FO provides Management's Explanation of Significant Variances template to agencies	ACFO-FO		
4-84	10/16/09	IFCS closes for the fourth-quarter	ACFO-FO / COD		
4-85	10/16/09	Intragovernmental 4 th quarter agency data file ("F" Transactions) due to Treasury and OIG.	ACFO-FO		PBC 73

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4-86	10/ 19/09	All FACTS II 4 th quarter submissions to Treasury certified	ACFO-FO / COD		
4-87	10/ 19/09	FACTS II 4th quarter window closes	ACFO-FO / COD		
4-88	10/20/09	Standalone year-end comparative unaudited financial statements and notes provided to OIG and ACFO-FO	RD, RMA, CCC, FS, FNS & NRCS		PBC 75
4-89	10/20/09	Provide response to OIG sample of expenses and obligations	Agencies		PBC
4-145	10/22/09	Narrative PAR (sections other than f/s)	ACFO-FPP		PBC 71
4-90	10/22/09	Year end notes and RSI, due to ACFO-FO	ACFO-FO / COD		
4-91	10/22/09	Agencies submit 4 th qtr Management's Explanation of Significant Variances (for BS, NC & SBR Obligations and Outlays \$25M & 10%) Line Item Variance Analysis as of Period 13 to OCFO and OIG	Agencies		PBC 74
4-92	10/22/09	Response to Period 13 sampled SV items to OIG (sent out --/--).	Agencies		PBC 77
4-93	10/22/09	ACFO-FO generates IRAS reports for 4th quarter Intragovernmental Activity Reports using Discoverer application in GFRS.	ACFO-FO		
4-94	10/23/09	Responses/Support for sample of 4 th quarter items selected by OIG from ITRS	Agencies		PBC 79
4-95	10/23/09	Explanations for material differences to ACFO-FO	Agencies		
4-96	10/27/09	Provide unaudited final draft of Performance and Accountability Report (PAR) including consolidated financial statements & notes to OIG, with appropriate support, including: a. eliminating entries, b. support for accruals and estimates, c. USDA crosswalks, d. log of CSXE adjustments, e. list of any exclusions between FFIS general and the financial statements generated per the Reporting Center, f. templates, and g. alternate fund code balances.	ACFO-FO/PAD		PBC 80
4-97	10/27/09	Summary spreadsheet showing status of personal property reconciliations as of 9/30/09 and electronic files of all completed PROP reconciliations for non-standalone agencies provided to OIG	ACFO-FO / COD		PBC 83
4-98	10/27/09	CPAIS reconciliations to FFIS as of 9/30 for non-standalone agencies	ACFO-FO / COD		PBC 82
4-99	10/27/09	Deliver FFIS data extracts through Period 12 9/30/09 with appropriate reconciliations and supporting documentation to OIG	ACFO-FS		PBC 65
4-100	10/27/09	Provide final audit adjustments for standalone financial statements agencies	OIG and contract auditors		PBC 76
4-149	10/27/09	Log and support for CSXE adjustments	ACFO-FO		PBC 78
4-101	10/29/09	Subcabinet and Mission areas provide management representation letter for PAR including year-end statements with CFO certification to OCFO	Agencies		

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4-102	10/29/09	Explanations/causes and actions planned for abnormal balances as of 9/30/09	Agencies		PBC 81
4-103	10/30/09	4 th quarter SBR vs. SF-133 Reconciliation	Agencies		
4-21	10/31/09	4 th quarter review of Unliquidated Obligations, as of 9/30/09, should be completed. See DR 2230-001. Provide CFO certifications to ACFO-FO	Agencies		
4-104	11/02/09	Provide advance copy of unaudited PAR to OMB for comment	ACFO-FO/PAD		
4-105	11/03/09	Provide Draft Management Representation Letter to Treasury (ann.davis@do.treas.gov)	ACFO-FO		
4-106	11/03/09	OIG provides final audit adjustments for consolidated financial statements	OIG		PBC 85
4-107	11/03/09	Agency enters audit adjustments in Period 14 and closes Period 14	ACFO-FO / COD Agencies		PBC 87
4-108	11/03/09	Standalone agencies provide final audited financial statements & notes to OIG & ACFO-FO	CCC, RD, RMA (FCIC), FS, FNS & NRCS		PBC 86
4-109	11/03/09	Revised year end notes and RSI due to ACFO-FO	ACFO-FO / COD		
4-110	11/04/09	Revised FACTS I File for Intragovernmental balances and GFRS to ACFO-FO	Agencies		
4-111	11/05/09	Agency TROR Certification/Verification due to ACFO-FPP	Agencies		
4-112	11/05/09	Accelerated TROR window closing	ACFO-FPP		
4-113	11/05/09	FACTS II revision window opens	Treasury		
4-114	11/06/09	Provide SBR Reconciliation (as of 9/30) of lines 9 (Unobligated Balances) and 10 (Unobligated Balance Not Available) including Report Row, Treasury Symbol, GL Account, No Year Indicator, Fund, and Amount to OIG	ACFO-FO		PBC 93
4-115	11/06/09	Provides update of legal representation letter to OIG with copy to ACFO-FO.	OGC		PBC 90
4-116	11/06/09	Provide final PAR including adjusted comparative consolidated financial statements and notes to OMB/OIG and GAO	ACFO-FO ACFO-PAD		PBC 92
4-117	11/06/09	OIG issues final audited standalone financial statements reports	OIG		PBC 94
4-118	11/06/09	Draft Agency Closing Package submission due in GFRS	ACFO-FO		PBC 84
4-119	11/08/09	Summarize Legal letter response for USDA for items as of 11/02/09 into OMB table format and submit to OIG.	ACFO-FO		PBC 91
4-120	11/10/09	All Accounting Periods through 16 close	ACFO-FO / COD		PBC 88
4-121	11/10/09	Begin to run year end close – Period 17	ACFO-FO / COD		PBC 88
4-122	11/10/09	OIG provides draft consolidated audit report to OCFO	OIG		PBC 95
4-147	11/12/09	System assurance reports and final close reports for selected agencies	ACFO-FS		PBC 96

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4-123	11/13/09	Management Representation Letter signed by CFO and Secretary provided to OIG	ACFO-FO		PBC 97
4-124	11/13/09	Exit conference held to discuss audit findings for CFS	OIG/OCFO		PBC 98
4-127	11/13/09	OIG issues final audited consolidated financial statements report	OIG		PBC 100
4-128	11/14/09	CFO approves fiscal year end closing package	OCFO		PBC 103
4-125	11/16/09	Final Agency Closing Package submission due in GFRS (including audit adjustments)	ACFO-FO		PBC 99
4-126	11/16/09	Consolidated 4 th quarter SBR vs. SF 133 reconciliation	ACFO-FO		
4-129	11/16/09 6:00 pm EST	Final audited consolidated financial statements, standalone financial statements, and copies of the management representation letter submitted to OMB, Main Treasury & GAO	ACFO-FO ACFO-FPP		PBC 101
4-130	11/16/09	Performance and Accountability Report released to the President, OMB Director, and Congress, Main Treasury, FMS & GAO	OCFO		PBC 102
4-131	11/16/09	Submit final Legal Representation Letter and Management Schedule to DOJ, FMS & GAO	OIG		PBC 105
4-133	11/16/09	Management Representation Letter (including passed adjustments) for the special purpose financial statements signed by CFO and Secretary	ACFO-FO		PBC 104
4-134	11/16/09	Provide opinion on fiscal yearend closing package	OIG		PBC 106
4-135	11/16/09 6:00 pm EST	Publish closing package opinion	OIG		PBC 107
4-136	11/16/09	TROR for 4 th quarter closes	FMS		
4-137	11/19/09	FACTS II revision window closes	Treasury		
4-138	11/25/09	CFO Representation for Federal Intragovernmental Activity and Balances and Closing Package Material Difference Report	ACFO-FO		
4-140	11/27/09	Completed OMB A-11 Exhibit 52 Report on Resources for Financial Management Activities returned to ACFO-FO	Agencies		
4-139	11/30/09	Letter of assurance indicating that the CFO and IG agree to the information as reported in FIPS	OIG / CFO		PBC 108
4-132	12/01/09 6:00 pm EST	FACTS I ATB submission to Treasury	Agencies		
4-141	12/02/09	Updated legal letter email as of 12/01/09	OGC		PBC 109
4-148	12/02/09	Submit legal letter update email to FMS on subsequent changes prior to December 1.	OIG		PBC 110
4-142	12/08/09	Coordinating Committee Meeting	ACFO-FO/Agencies		

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4-143	12/08/09	CFO sends email on subsequent changes or no changes to the Management Rep letter and financial statements, due to subsequent events prior to December 7th	ACFO-FO		PBC 111
4-144	12/15/09	Final Report of the U.S. Government published	Treasury		